



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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May 10, 2013

Sent via email: [auditcomm@bos.lacounty.gov](mailto:auditcomm@bos.lacounty.gov)

TO: Audit Committee

FROM: Robert Smythe, Acting Chief  
Audit Division

A handwritten signature in black ink, appearing to read "R. Smythe", written over the printed name "Robert Smythe".

SUBJECT: **REVIEW OF SIX BOARD DELEGATED AUTHORITIES**

As requested by the Executive Office of the Board, we have reviewed the following six Board Delegated Authorities:

- 20.020 Establish, Increase, Reduce, or Discontinue Revolving Funds
- 20.030 Establish, Abolish Funds and Transfer Money
- 20.040 Property Tax Correction
- 20.050 Replenish Cash Difference Fund
- 20.060 Replenish Shortages in County Officers' Accounts
- 20.070 Revolving Cash Trust Funds

We recommend deleting Board Delegated Authority 20.050 because Cash Difference Funds were discontinued based on a November 14, 1996 Board approved-motion. In addition, we are deleting reference to Revenue and Taxation Code Section 5071 from Board Delegated Authority 20.040 because the referenced Section does not apply to the Auditor-Controller. We are requesting that the sunset review date for the five remaining Board Delegated Authorities be revised to June 30, 2017.

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We look forward to discussing the proposed revisions with you at this month's Audit Committee meeting. Please call me at 213-253-0101 if you have questions or need additional information.

RS:jn

Attachments

c: Wendy L. Watanabe


**Los Angeles County**
**BOARD DELEGATED AUTHORITY**

Policy #:	Title:	Adopted Date:
<b>20.060</b>	<b>Replenish Shortages in County Officers' Accounts</b>	<b>07/24/1990</b>
	Department:	
	<b><i>Auditor-Controller</i></b>	

**POLICY**

Pursuant to the provisions of Section 29390.1 of the Government Code applications for relief of County officers and employees from liability for shortages up to \$10,000 in their accounts, where no proof of fraud or gross negligence exists, shall be made with the Auditor-Controller. The Auditor-Controller is authorized to perform the functions of the Board to relieve such shortages and the Auditor-Controller is required to render a written report and give an account to the Board of the officers and employees making applications for relief from liability for shortages in accounts, and the amounts thereof, at the end of each fiscal year and at such other times as the Board directs.

**REFERENCE**

Government Code Section 29390.1

Adopted by Board of Supervisors July 24, 1990, Synopsis No. 15

**RESPONSIBLE DEPARTMENT**

Auditor-Controller.

**DATE ADOPTED/SUNSET REVIEW DATE**

**Adopted Date: July 24, 1990**

**Sunset Review Date: June 30, 2013**

20.060